

CERTIFIED MAIL # 7006 2150 0001 5771 8958

Larry L. Stuler 565 Addison Street Washington, Pennsylvania 15301

August 23, 2010

IRS Appeals
Attn: FOIA Appeals
5045 E. Butler Avenue
M/Stop 55201
Fresno, California 93727-5136

Re: Freedom of Information Act Appeal, Case Number 02-2010-02594

Dear Disclosure Officer,

This letter constitutes my notice of appeal concerning my two (2) page Freedom of Information Act request dated August 14, 2010, which is enclosed herein as Exhibit A. I am also enclosing the Internal Revenue Service's two (2) page response dated August 18, 2010, as Exhibit B. This IRS FOIA response is without merit, as it asks for information that is already legally found on my FOIA request. Specifically, my identity is legally established by paragraph #3 of my FOIA request, and is signed under penalty of perjury as cited under title 28 section 1746 on the second page of the FOIA request. As well, paragraph #2 of my FOIA request legally stated my agreement to pay for search and copying fees.

The IRS response has failed to cite any statutory FOIA exemption or FOIA exclusion as a reason to withhold the records requested.

The IRS response on page 2 cites the time frame established under the Administrative Appeal Procedures for a FOIA appeal, specifically that I appeal within 35 days at which point the IRS has 20 days to then make the decision on the appeal.

If the IRS fails to comply with the time limitations, I will be deemed to have exhausted my administrative remedies and may proceed with a judicial appeal in Federal District Court.

Sincerely yours,

Larry/L. Staler (724) 225-7926

Encl.: 1) Exhibit A: copy of my 2 page FOIA request dated August 14, 2010.

2) Exhibit B: copy of the IRS 2 page FOIA response dated August 18, 2010.